

EXHIBIT A**Professional services rendered: October 2008: IRS Audit Issue: Continued preparation for Appeals conference (100 page presentation) and follow up after meeting**

Professional services rendered through: October 31, 2008

10/01/08	G.N. Kidder	Conference call with Mark Silverman, Matt Lerner, and Bryan Collins to discuss IRS appeals negotiation strategy.	1.00
10/01/08	G.N. Kidder	Draft bullet points memorializing conclusions in call.	0.80
10/01/08	M.D. Lerner	Advisors call to agree on settlement approach.	1.00
10/01/08	M.D. Lerner	Review outline draft.	0.20
10/02/08	A.E. Moran	Work on bills for July and August 2008.	1.70
10/06/08	G.N. Kidder	Conference call with Mark Silverman, Bryan Collins, Matt Lerner, Carol Finke, and Elyse Filon to discuss strategy for upcoming IRS appeals meeting.	1.00
10/06/08	M.D. Lerner	Call to discuss upcoming meeting and plan strategy.	0.80
10/06/08	M.J. Silverman	Prepare for client call re appeals meeting.	1.00
10/06/08	M.J. Silverman	Client call re appeals meeting.	1.00
10/08/08	M.J. Silverman	Meeting with Lerner re appeals.	0.50
10/09/08	A.E. Moran	Followup on administrative issues for August and September.	0.70
10/10/08	M.D. Lerner	Read email from client re National Office analysis.	0.30
10/10/08	M.D. Lerner	Read IRS memo re -75(d)(2).	0.50
10/14/08	G.N. Kidder	Phone call with Mark Silverman, Bryan Collins, and Matt Lerner to discuss June 15, 2006 IRS memo re: SRLY rules.	0.80
10/14/08	M.D. Lerner	Call with Messrs. Silverman, Kidder and Collins re FSA; call with client.	0.80
10/14/08	M.J. Silverman	Call re SRLY with appeals.	0.80
10/15/08	G.N. Kidder	Review June 15, 2006 IRS memo and draft bullet points identifying section of Appeals conference presentation responsive to each IRS point, draft new argument to counter reverse acquisition point.	4.50
10/16/08	G.N. Kidder	Discuss comments on draft bullet points re: June 15, 2006 memorandum with Matt Lerner.	0.80
10/16/08	G.N. Kidder	Edit memorandum.	0.20
10/16/08	M.D. Lerner	Review Mr. Kidder's memo re response to IRS position.	0.80
10/16/08	M.J. Silverman	Prepare for appeals and review talking points.	1.00
10/20/08	A.E. Moran	Work on July and August bills.	1.30

10/20/08	G.N. Kidder	Review draft talking points for IRS Appeals meeting and draft responsive e-mail circulating bullet points to group.	0.30
10/21/08	G.N. Kidder	Discuss draft bullet points for IRS appeals conference with Mark Silverman	0.30
10/21/08	G.N. Kidder	Revise draft bullet points; Review reverse acquisition chief counsel memorandum to prepare for IRS appeals conference.	2.30
10/21/08	M.D. Lerner	Review materials for meeting.	0.50
10/21/08	M.J. Silverman	Prepare for appeals.	5.00
10/22/08	A.E. Moran	Work on bills for quarterly statement.	0.90
10/22/08	G.N. Kidder	Phone call to prepare for IRS appeals meeting with Mark Silverman, Bryan Collins, and Carol Finke.	1.50
10/22/08	G.N. Kidder	Review -75(d)(2) regulations with Mark Silverman and discuss alternative argument raised by Bryan Collins.	0.50
10/22/08	G.N. Kidder	Review talking points and 6/15/06 memo to prepare for conference call to discuss IRS appeals meeting.	1.00
10/22/08	G.N. Kidder	Review legislative history circulated by Bryan Collins; Draft talking points on argument for potential circulation to IRS appeals.	2.50
10/22/08	M.D. Lerner	Prepare for phone call.	0.10
10/22/08	M.D. Lerner	Call with client re Appeals meeting to plan strategy and approach.	1.40
10/22/08	M.J. Silverman	Conference call with client re appeals meeting.	1.60
10/22/08	M.J. Silverman	Draft summary of arguments; consider IRS position.	1.90
10/23/08	G.N. Kidder	Attend IRS Appeals meeting.	4.00
10/23/08	M.D. Lerner	Prepare for meeting with IRS Appeals	3.00
10/23/08	G.N. Kidder	Prepare for IRS Appeals meeting with Matt Lerner, Mark Silverman, Bryan Collins, Carol Finke, and Elyse Filon.	1.00
10/23/08	G.N. Kidder	Discuss strategy for actions after IRS appeals meeting with Mark Silverman, Bryan Collins, Matt Lerner, Carol Finke, and Elyse Filon.	0.50
10/23/08	M.D. Lerner	Attend meeting with IRS Appeals.	4.00
10/23/08	M.J. Silverman	Prepare for meeting with IRS and client re appeals settlement.	3.00
10/23/08	M.J. Silverman	Prepare for and meeting with IRS and client re appeals settlement.	4.00
10/28/08	M.D. Lerner	Calls and emails re case, next steps.	0.20
10/31/08	G.N. Kidder	Research requirements for joint committee approvals of refunds.	0.30

10/31/08	M.D. Lerner	Prepare for and conference call with team re Monday.	.80
10/31/08	G.N. Kidder	Conference call with Mark Silverman, Matt Lerner, Bryan Collins, Carol Finke, and Elyse Filon to discuss negotiations with IRS appeals.	0.80
10/31/08	M.D. Lerner	Conference call with team.	.60
10/31/08	M.J. Silverman	Prepare for conference call.	1.00
10/31/08	M.D. Lerner	Conference call re negotiations with IRS.	1.00

Name	Hours	Rate	Value
M.J. Silverman	21.80	895.00	19,511.00
M.D. Lerner	15.40	700.00	10,780.00
A.E. Moran	4.60	570.00	2,622.00
G.N. Kidder	26.40	470.00	12,408.00
Total	68.20		45,321.00

Total Fees	\$45,321.00
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Disbursements:

Duplicating	6.30
Long Distance Telephone	25.17

Total Disbursements	<u>\$31.47</u>
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Total This Statement	<u>\$45,352.47</u>
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Professional services rendered through: October 31, 2008: Corporate Restructuring Issue

10/01/08	M.J. Silverman	Call re settlement with Deloitte and Touche and Steptoe; prepare outline of issues.	2.00
10/01/08	S.T. Williams	Revise memo on the tax treatment of payments under cost-sharing agreement.	5.00
10/02/08	M.C. Durst	Review of payments memorandum.	0.50
10/06/08	M.C. Durst	Preparation of memorandum on payments.	1.50
10/07/08	M.J. Silverman	Telephone calls with Mr. Steinstalz and client to schedule a meeting.	1.00
10/08/08	M.C. Durst	Conversation with P. West on payment issues.	0.30
10/09/08	M.C. Durst	Preparation of timing memorandum.	0.40
10/10/08	M.C. Durst	Preparation of timing memorandum.	0.50
10/10/08	M.J. Silverman	Review IRS disclosure materials.	1.50

10/10/08	P.R. West	Telephone call with Mr. Durst regarding income timing.	1.00
10/13/08	M.C. Durst	Research on inclusion of cost-sharing payment.	1.00
10/13/08	S.T. Williams	Research regarding the tax treatment of advance trade discounts and the cost-sharing agreement.	0.80
10/14/08	A.E. Moran	Follow up on billings and court filings.	1.10
10/14/08	M.C. Durst	Conference call with M. Silverman, M. Steinsaltz, et al.	1.00
10/14/08	M.J. Silverman	Call re Section 482.	1.20
10/14/08	P.R. West	Telephone call with Deloitte regarding assumptions in IP valuation.	1.00
10/14/08	S.T. Williams	Research regarding tax treatment of advance trade discounts and cost-sharing agreement.	2.00
10/14/08	S.T. Williams	Draft email to Phil West explaining research on advance trade discounts.	1.50
10/15/08	A.E. Moran	Revise and sent out July/August filings.	0.60
10/16/08	A.E. Moran	Follow up on court filings.	0.40
10/22/08	M.C. Durst	Research on timing issues.	2.00
10/23/08	M.C. Durst	Research on timing issues.	2.30
10/24/08	M.C. Durst	Conversation with P. West on timing.	0.50
10/24/08	M.J. Silverman	Review bank ruling and 1038.	0.50
10/25/08	M.C. Durst	Research on timing issues.	1.60
10/26/08	M.C. Durst	Memorandum to P. West on timing.	0.80
10/27/08	A.E. Moran	Work on administrative and billing.	0.40
10/27/08	M.C. Durst	Conference call with client and Deloitte regarding income timing.	1.50
10/27/08	M.J. Silverman	Talk with client re 482 pricing issues; discuss timing of income with client.	1.50
10/27/08	P.R. West	Telephone call with Ms. Poole, Messrs. Silverman, Durst, Keshk, Steinsaltz regarding business growth assumptions and theory for sale of future updates to intangibles.	1.00
10/30/08	M.C. Durst	Research on timing issue.	0.20
10/30/08	M.C. Durst	Meeting with M. Silverman, P. West on timing issue.	1.20
10/30/08	M.J. Silverman	Review pricing issues; meet with Messrs. Durst and West re sale of intangibles.	1.50
10/30/08	P.R. West	Meeting with Messrs. Silverman and Durst regarding timing of income on sale of IP with rights to future improvements and updates; analysis of issues regarding same.	1.00
10/31/08	M.C. Durst	Meeting with P. West, S. Williams regarding timing memorandum.	0.90

10/31/08	S.T. Williams	Meet with Mike Durst and Phil West to discuss tax treatment of advance payments made for future intangibles.	0.50
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Name	Hours	Rate	Value
M.J. Silverman	9.20	895.00	8,234.00
P.R. West	4.00	875.00	3,500.00
M.C. Durst	16.20	865.00	14,013.00
A.E. Moran	2.50	570.00	1,425.00
S.T. Williams	9.80	315.00	3,087.00
Total	41.70		30,259.00

Total Fees	\$30,259.00
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Disbursements:

	Overnight Messenger	8.74
	Duplicating	16.10
	Long Distance Telephone	8.17
10/23/08	Long Distance Telephone - MICHAEL DURST AT&T telephone charges for period 8/08/08 -9/07/08	9.44

Total Disbursements	<u>\$42.45</u>
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Total This Statement	<u>\$30,301.45</u>
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